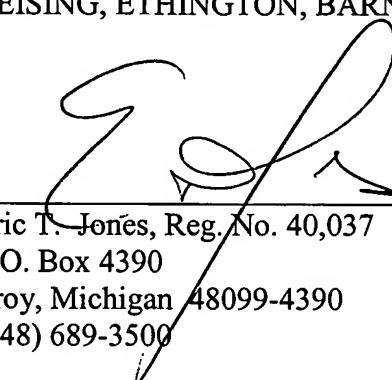


REMARKS

I authorize the Assistant Commissioner to charge any deficiencies, or credit any overpayment associated with this communication to Deposit Account No. 50-0852. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

REISING, ETHINGTON, BARNES, KISSELLE, P.C.



Eric T. Jones, Reg. No. 40,037
P.O. Box 4390
Troy, Michigan 48099-4390
(248) 689-3500

Dated: January 30, 2004